

CONFIDENTIAL
SECRET

DOC	3	REV DATE	24/03/80	BY	018995
CLASS	38	ORI	38	TYPE	02
ORIG CLASS	S	PAGES	4	REV CLASS	C
JUST	22	NEXT REV	2010	AUTH	HR 70-2

9 December 1963

MEMORANDUM FOR: Chief, Confidential Funds Division

SUBJECT : Accounts Branch Functions and Responsibilities

1. Attached herewith is a statement of the major functions and responsibilities of the Accounts Branch.

25X1A 2. The Accounts Branch T/O was established [REDACTED] in 1956. Subsequently, 25X1A it was reduced [REDACTED]. Since 1956 the functions of the Accounts Branch have been expanded by:

- 25X1A a. The addition of control over property shipments to Type I and Type II property installations,
- b. The establishment [REDACTED] Type II property installations,
- c. The audit and certification of Department of Defense billings,
- d. The audit and certification of commercial invoices chargeable to confidential funds allotments,
- e. The overall increase in vouchers handled,
- 25X1A f. Increase in the number of Class A, Type I and [REDACTED] installations serviced, and 25X1A
- g. An increase in number and complexity of proprietary entities.

The work assigned cannot be performed under the existing T/O. Any thought of reduction would necessitate the elimination of functions.

3. As indicated in paragraph 2 above, the functions of this Branch are based upon requirements levied upon it by established accounting and reporting procedures, therefore, a reduction in manpower requirements is contingent upon changes in accounting requirements.

(continued)

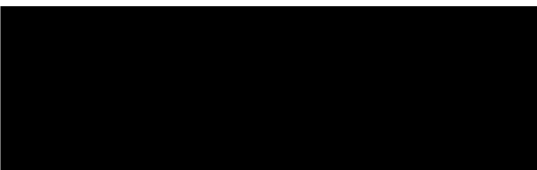
CONFIDENTIAL
SECRET

Page 2
Memo dated
9 December 1963

4. During the past year the following changes have been effected which enable better utilization of manpower and increase performance:

- a. Accounts Payable for property procurement procedures have been revised to provide separate accounts for the establishment of liabilities and the expenditures, with the Fiscal Division maintaining an expenditure account. This change eliminates the recording of voucher fund expenditures for property in the confidential funds account.
- b. Reporting of accommodation procurement transactions to the Fiscal Division was changed from a transaction basis to a monthly summary report.
- c. Processing schedules have been established with ADPD which provide for processing of confidential funds transactions on a current basis.
- d. A revised advance account statement was developed, for use in connection with employee and agent advances, which should provide uniform procedures for the maintenance and administration of advance accounts.

25X1A



Chief, Accounts Branch
Confidential Funds Division

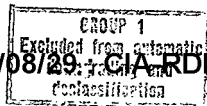
Attachment:
As stated above

~~SECRET~~
CONFIDENTIAL

Statement of Major Functions and Responsibilities

Accounts Branch - Confidential Funds Division

1. Audit, reconcile and record activities reflected in monthly financial reports received from installations following Class A accounting and reporting procedures and Type I property procedures; and prepare dispatches, cables, memoranda, etc. concerning such activities.
2. Audit, reconcile and record necessary adjustments covering annual dollar value reports received from installations following Type II property procedures, and prepare correspondence with respect thereto.
3. Reconcile and prepare vouchers to record Headquarters property transactions.
4. Audit, process and record Bureau Schedules (payments made through the Fiscal Division) covering billings from Armed Services for services and property.
5. Audit, certify and record special procurement accountings - GSA, Revolving Funds, etc. and invoices from commercial suppliers covering procurement activities involving confidential fund allotments.
6. Analyze and police General Ledger Control and Subsidiary Accounts and employee advance accounts.
7. Review all confidential funds posting vouchers to determine that entries are in accordance with established accounting procedures and the coding manual and contain proper approvals and certifications.
8. Review and analyze financial statements of Proprietary projects for form and content in compliance with Administrative Plans, and to record changes in Agency equity as determined therefrom.
9. Prepare and/or distribute the following financial reports:
 - a. Monthly Confidential Funds Report
 - b. Expenditure, issue and cost listings
 - c. General Ledger and Subsidiary Machine listings
 - d. Quarterly Status of Advance Accounts for Employees, Agents and Projects
 - e. Various other reports as required by Comptroller Instruction, Memoranda etc.



~~CONFIDENTIAL~~
~~SECRET~~

-2-

10. Review of Audit Reports from both internal audit and public accounting firms and prepare memoranda in reply to or comments on such reports.

25X1C

11. Develop and maintain cost data on [REDACTED] prepare reports reflecting such cost data by object class and cost center; receive, analyze, control and record other billings in connection with the [REDACTED]

25X1C

GROUP 1
Excluded from automatic
downgrading and
declassification

~~SECRET~~